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# Instructions

## Form 2587 (Rev. June 2003)

Application for Special Enrollment Examination

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### General Information

The 2003 Special Enrollment Examination will be held on **Wednesday** and **Thursday**, September 17 and 18, 2003 as follows:

Part	Date	Time
Part 1	September 17, 2003	9:00 a.m.
Part 2	September 17, 2003	1:30 p.m.
Part 3	September 18, 2003	9:00 a.m.
Part 4	September 18, 2003	1:30 p.m.

The **Examination Fee** is \$55 if taking all four parts of the examination or \$45 if taking less than four parts. The fee is not refundable. If you cannot take the examination when scheduled because of illness, accident, or other emergency, the IRS Site Coordinator may authorize the allowance of your fee as a credit toward next year's examination fee.

To qualify for the credit, you must give prompt notice (before the examination, when possible) and give reasons justifying allowance of the credit. When requesting a credit, you should return your examination credential to the coordinator to be endorsed for allowance of the credit if warranted. The site coordinator will return your credential with the endorsement so you can file it with your next application. This credit is good for only 1 year and **may not** be requested again.

You will receive an acknowledgment of our receipt of your application. At the same time, you will receive your Examination Credential which will give you access to the test site, the location of the examination and time to appear for registration. If you have not received it 20 days before the examination, (August 27) notify the Enrolled Practitioner Section at 313-234-1280 or e-mail [www.EPP@irs.gov](mailto:www.EPP@irs.gov).

If you wish to challenge the answers to any of the questions, you must do so no later than October 24, 2003.

You must turn in your answer sheet on time at the end of each test session or your test will not be graded and no credit received. Answers noted in examination booklets will not be graded.

### General Instructions

This is a five part form. Type or print your information with a ball point pen. If your information is incomplete or not legible, your application will be returned to you, which could cause you to miss the examination.

Do not bring any books, papers or equipment (including calculators) to the examination room. All necessary materials will be furnished by the Internal Revenue Service.

**YOU WILL BE REQUIRED TO PRESENT A PICTURE ID TO ENTER THE EXAMINATION ROOM. YOU WILL BE REQUIRED TO DISPLAY YOUR ID DURING THE EXAMINATION.**

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### Specific Item Instructions

**Candidate Number.** We will assign and fill in a candidate number for you.

**Items 1 and 2- Name and Address.** Any future change of name and address should be sent to: Internal Revenue Service, Enrolled Practitioner Section (EPS), P.O. Box 33968, Detroit, MI 48232.

- As applicable, enter: street number; street; apartment, suite, or box number; city; state, and ZIP code.
- The address you enter will be the mailing address where we will send the acknowledgement of receipt of your application.
- If your mailing address changes, you must promptly send us a written change of address via postal service or e-mail. Your written change of address must include: your name; your old address; your new address; your social security number; the date, and your signature.
- Send your change of address to: IRS Detroit Computing Center, P.O. Box 33968, Detroit, MI 48232, Attn: EPS Section or e-mail [www.EPP@irs.gov](mailto:www.EPP@irs.gov)
- Sending Form 8822, Change of Address, to an Internal Revenue Service Center will not change your mailing address with us (nor will sending Form 8822 to us change your address with a service center). If you send Form 8822 to a service center, you may, if you choose, send us a copy of Form 8822 as your written change of address.
- Your mailing address is protected as confidential under the Privacy Act. If you choose to check the box agreeing to the Optional Privacy Act Consent to Disclosure of Mailing Address, we may disclose, by print or electronic media, your mailing address, with your name, in mailing lists requested by individuals or professional organizations seeking to offer you goods or services, including those who provide courses to prepare individuals to take the examination.

**If you do not check the box agreeing to the Optional Privacy Act Consent to Disclosure of Mailing Address, your mailing address will remain confidential.**

**Item 3 - Social Security Number.** If you filed jointly with your spouse, we also would like the social security number of your spouse. Disclosure is voluntary, but providing it will facilitate the processing of your application for enrollment to practice before the IRS should you be successful on this examination.

**Instructions are continued on back**

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### Your Application Will Not Be Accepted Unless You:

- Sign and date it (item 8);
- Include a check or money order for your examination fee payable to Internal Revenue Service (\$55 for all four parts or \$45 if less than four parts);
- Enter parts to be taken (item 6);
- Your application must be postmarked by the U.S. Postal Service, or similarly evidenced if a private mailing service is used, no later than July 31, 2003.

## 2003 Special Enrollment Examination

**Item 5a, 5b and 5c - Preferred Examination Site Location Code.** Enter location code for your first, second and third choice of the city and state or country where you prefer to take the examination. We will try to accommodate you on a space available basis.

The list on this page is in alphabetic order by state and provides you with the cities where the examination is given. The location code to be entered is listed opposite the city. This code is necessary because the information in the application is computerized and it allows us to distribute your application to the appropriate IRS office. You may select a city in a state other than the state in which you reside.

**Item 6 - Parts to be taken. You must check the appropriate box(es).**

You are required to take all four parts of the examination if; (a) you have never taken the examination before; (b) you passed 1, 2, or 3 parts of the 2001 examination but did not achieve a passing score or meet the minimum retention score on all of the parts you were required to take in 2002; (c) you took and failed all four parts of the 2002 examination. The examination fee for taking all parts is \$55.

If you were required to take **less than** all four parts of the 2002 examination and you did not pass all parts you were required to take but did meet the minimum retention score(s) on the part(s) not passed, you need only check the box(es) for the parts on which you did not achieve a passing score. The examination fee in this case is \$45.

If you were required to take **all** four parts of the 2002 examination and passed one or two parts and achieved the minimum retention score on the parts failed, you need only check the boxes for the parts failed. The examination fee in this case is \$45.

**IMPORTANT:** See Exhibit A for rules for extending credit for passed parts of the examination.

**Item 7 -** If you have a disability that requires special assistance in order for you to participate in the examination, please let us know what assistance you require. The Service will put forth every effort to accommodate you.

Examination Sites	Location Codes	Examination Sites	Location Codes	Examination Sites	Location Codes	Examination Sites	Location Codes
<b>Alabama</b>		<b>Hawaii</b>		<b>Nebraska</b>		<b>South Dakota</b>	
Birmingham	AL1	Honolulu	HI1	Omaha	NE1	Sioux Falls	SD1
<b>Alaska</b>		<b>Idaho</b>		<b>Nevada</b>		<b>Tennessee</b>	
Anchorage	AK1	Boise	ID1	Las Vegas	NV1	Knoxville	TN1
<b>Arizona</b>		<b>Illinois</b>		<b>New Hampshire</b>		Memphis	TN2
Phoenix	AZ1	Chicago	IL1	Portsmouth	NH1	Nashville	TN3
<b>Arkansas</b>		Springfield	IL2	<b>New Jersey</b>		<b>Texas</b>	
Little Rock	AR1	<b>Indiana</b>		Springfield	NJ1	Austin	TX1
<b>California</b>		Indianapolis	IN1	<b>New Mexico</b>		Dallas	TX2
Buena Park	CA1	<b>Iowa</b>		Albuquerque	NM1	Houston	TX3
Fresno	CA2	Des Moines	IA1	<b>New York</b>		Lubbock	TX4
Los Angeles	CA3	<b>Kansas</b>		Albany	NY1	<b>Utah</b>	
Oakland	CA4	Wichita	KS1	Brooklyn	NY2	Salt Lake City	UT1
Sacramento	CA5	<b>Kentucky</b>		Buffalo	NY3	<b>Vermont</b>	
San Bernardino	CA6	Lexington	KY1	Manhattan	NY4	Burlington	VT1
San Diego	CA7	Louisville	KY2	Syracuse	NY5	<b>Virginia</b>	
San Jose	CA8	<b>Louisiana</b>		<b>North Carolina</b>		Bailey's Crossroads	VA1
Ventura	CA9	New Orleans	LA1	Charlotte	NC1	Richmond	VA2
<b>Colorado</b>		<b>Maine</b>		Greensboro	NC2	<b>Washington</b>	
Denver	CO1	Augusta	ME1	Raleigh	NC3	Seattle	WA1
<b>Connecticut</b>		<b>Maryland</b>		<b>North Dakota</b>		Spokane	WA2
Hartford	CT1	Baltimore	MD1	Fargo	ND1	Tacoma	WA3
<b>Delaware</b>		New Carrollton	MD2	<b>Ohio</b>		<b>West Virginia</b>	
Wilmington	DE1	<b>Massachusetts</b>		Canton	OH1	Charleston	WV1
<b>Florida</b>		Boston	MA1	Cincinnati	OH2	<b>Wisconsin</b>	
Ft. Lauderdale	FL1	<b>Michigan</b>		Cleveland	OH3	Milwaukee	WI1
Ft. Pierce	FL2	Detroit	MI1	Columbus	OH4	<b>Wyoming</b>	
Jacksonville	FL3	Lansing	MI2	Toledo	OH5	Casper	WY1
Miami	FL4	<b>Minnesota</b>		<b>Oklahoma</b>		<b>Puerto Rico</b>	
Niceville	FL5	St. Paul	MN1	Oklahoma City	OK1	<b>International</b>	
Orlando	FL6	<b>Mississippi</b>		Tulsa	OK2	Berlin, Germany	IT1
Tampa	FL7	Jackson	MS1	<b>Oregon</b>		London, England	IT2
Venice	FL8	<b>Missouri</b>		Ashland	OR1	Mexico City,	
<b>Georgia</b>		Kansas City	MO1	Portland	OR2	Mexico	IT3
Atlanta	GA1	St. Louis	MO2	<b>Pennsylvania</b>		Paris, France	IT4
		<b>Montana</b>		Philadelphia	PA1	Rome, Italy	IT5
		Helena	MT1	Pittsburgh	PA2	Tokyo	IT6
				<b>Rhode Island</b>			
				Providence	RI1		
				<b>South Carolina</b>			
				Columbia	SC1		

**Form 2587 (Rev. June 2003)**  
**Exhibit A**  
**SPECIAL ENROLLMENT EXAMINATION**  
**FREQUENTLY ASKED QUESTIONS**

**In General**

Candidates must take all four parts of the examination the first year. Candidates who achieve a passing score on **one** or **two** parts of the examination have the following three years in which to pass the part(s) failed, provided they meet the following conditions:

- 1) Candidates must achieve the minimum retention score on EACH part failed in the first year. The minimum retention score is 90 percent of the passing score.
- 2) Candidates **MUST** take ALL failed parts of the examination in the second year, all remaining parts the third year, all remaining parts the fourth year.
- 3) Candidates must achieve a score at least 90 percent of the passing score (minimum retention score) for any parts taken in the second and third years in order to remain eligible to try again. If you score below the minimum retention score on any part taken in the second or third year, you would be required to retake the examination in its entirety.
- 4) Candidates who do not pass all four parts of the examination by the end of the fourth year must start over again.
- 5) Candidates who pass three of the four parts the first year do **NOT** have to achieve the minimum retention score on the part failed. Therefore, they would be required to take only the part failed the following year.

**QUESTIONS AND ANSWERS**

**Question:** If you were unable to retake the examination in a subsequent year, would you lose credit for examination parts passed?

**Answer:** Yes, in most cases, since the examination assumes continuity. However, if the candidate is able to give compelling reasons for a waiver, e.g. serious illness or a death in the family, it could be granted.

**Question:** In the above situation, do I still have only four years to complete the examination successfully or am I granted additional years?

**Answer:** The years a candidate misses taking the examination under a waiver will not count against the four years. Each waiver would extend the period one-year. However, there is a six year limitation. That is, you must complete the examination successfully within six years if granted any waiver, including years for which waivers are granted.

**Question:** My first year I passed one or more parts of the examination. I failed the parts I had to take in the second year. Do I still keep my passing scores from my first year?

**Answer:** Yes. You would retain credit for any part passed in the first year for the remaining three years, provided you met the minimum retention score on parts failed.

**Question:** What if I took all four parts of the examination in 2002 and didn't pass any of the four parts?

**Answer:** The four-year requirement does not take effect until you pass at least one part of the examination.

**Question:** May I take one part of the examination each year for four years?

**Answer:** No. You must take all four parts the first year, all failed parts the second year, all remaining failed parts in the third year, and all remaining failed parts in the fourth year.

**Question:** How many years may an individual take the examination without passing at least one part?

**Answer:** There is no limit.

Further questions may be directed to Internal Revenue Service, Office of Practitioner Enrollment, P.O. Box 33968, Detroit, MI 48232. The telephone number is (313) 234-1280 and the e-mail address: [www.EPP@irs.gov](mailto:www.EPP@irs.gov).

**Form 2587 (Rev. June 2003)**  
**Preparation for Examination**

All questions in the 2003 examination will refer to the Internal Revenue Code as amended through December 31, 2002. Questions for the most part will relate to tax year 2002. It will be so stated if the question refers to a tax year other than 2002.

**Request for 2002 Examination Questions and Official Answers**

**The 2002 Special Enrollment Examination (SEE) questions and answers in paper form are not available at any IRS location. However, you may download the 2000, 2001, and 2002 SEE questions and answers from [www.irs.gov](http://www.irs.gov). Click on "Tax Professionals" and then click on "Enrolled Agents".**

If you would like to have a paper copy of the 2002 Special Enrollment Examination questions and official answers, you may obtain one, free of charge, by contacting one of the following organizations:

National Association of Enrolled Agents  
200 Orchard Ridge Dr., Suite 302  
Gaithersburg, MD 20878  
(301) 212-9608  
(301) 990-1611 (Fax)

National Association of Tax Practitioners  
720 Association Drive  
Appleton, WI 54914-1483  
1-800-558-3402 (U.S.)  
1-800-242-3430 (WI)  
1-800-747-0001 (Fax)

National Society of Tax Professionals  
P.O. Box 2575  
Vancouver, WA 98668-2575  
(360) 695-8309  
(360) 695-7115 (Fax)  
ATTN: EA Exam Department

National Society of Accountants  
1010 North Fairfax Street  
Alexandria, VA 22314  
(703) 549-6400  
(703) 549-2984 (Fax)

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**2003 SEE Kit Study Material Request**

"The Federal Tax Products" CD-ROM includes Internal Revenue Service (IRS) publications and forms to assist you in preparing for the examination.

The CD-Rom is free of charge and may be requested in one of three ways:

1. Online - at [www.irs.gov](http://www.irs.gov). Click on "Tax Professionals" and then click on "Enrolled Agents",
2. By telephone - call 1-800-829-3676 and request the CD-ROM SEE Kit, or
3. By mail - fill in your name and mailing address on the form below. Print "SEE" in the lower left corner of your envelope and send the request to:

IRS Western Area Distribution Center  
Rancho Cordova, CA 95743-0001

**DO NOT SEND THIS REQUEST FORM WITH YOUR APPLICATION FORM 2587**

Name		
Street		
City	State	Zip Code

The following minimum configurations are required to use the CD-ROM:

- Windows 3.1 or later
- 386, 486, or Pentium-based personal computer;
- 4 Megabytes of RAM
- Windows-compatible printer with at least 1 Mb of user RAM

- Macintosh 68020-68040: 2 megabytes of application RAM
- Power Macintosh: 4.5 Megabytes of application RAM
- Apple System Software version 7.5 or later
- CD-ROM drive capable of reading ISO 9660 format

In addition to the CD-Rom version of the SEE Kit, individuals may obtain study materials from our website at [www.irs.gov](http://www.irs.gov). Click on "Tax Professionals" and then click on "Enrolled Agents". **Also, a printed version of SEE Kit forms and publications can be ordered on-line at this website.**

**Application for Special Enrollment Examination**  
**MAIL BY DUE DATE — NO EXTENSIONS GRANTED**

OMB No. 1545-0949

In accordance with section 10.4(a), Treasury Department Circular No. 230 I apply to take The 2003 Special Enrollment Examination.

Candidate No.  
(IRS use only)

**READ INSTRUCTIONS BEFORE COMPLETING—** Please type or print legibly. Mail Part 4 with your fee to the Internal Revenue Service, P.O. Box 845854, Dallas TX 75284-5854. **NOTE:** Mail sent by special courier (Fed Ex, UPS, etc.) **MUST** be mailed to: Remittance Processing Dept, 5<sup>th</sup> Floor, LBX 845854, 1401 Elm Street, Dallas, TX 75202. **Your application must be postmarked by the U.S. Postal Service or similarly evidenced if a private mailing service was used, no later than July 31, 2003.**

If you have a fee credit or part(s) credit from the previous year's examination, attach a copy of the written authorization provided you by the IRS. If you have any questions regarding this application, call (313) 234-1280 or e-mail [www.EPP@irs.gov](mailto:www.EPP@irs.gov).

1. Name (Last, First, M.I.)   	3. Social Security No. Yours _____ Spouse's _____
2. Mailing Address  _____ _____ _____ _____	4. Telephone No.  Work _____  Home _____  E-mail _____  Fax No. _____

**Optional Consent to Disclosure of Mailing Address - Read Instructions, item 2.**  
By checking this box, ☐ I hereby submit my consent under the Privacy Act for the Office of Professional Responsibility to disclose my mailing address.

5. Preferred Examination Site Fill in Location Code below (See instructions)  a. First Choice    ____    ____    ____  b. Second Choice    ____    ____    ____  c. Third Choice    ____    ____    ____	6. Parts to be taken  ____ ALL Parts    ____ Part 1    ____ Part 2  ____ Part 3    ____ Part 4
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7. If you have a disability that requires special assistance, please explain.

8.

_____ Your Signature	_____ Date
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Before you mail Part 4, please make sure you: have signed and dated it; have checked the box(es) showing the part(s) of the exam you are required to take; and have included your examination fee (check or money order made payable to the Internal Revenue Service). Mail to: IRS P.O. Box 845854, Dallas, TX 75284-5854

## Back of Part 4

### **Paperwork Reduction Act Notice:**

We ask for the information on this application to carry out the requirements of 31 Code of Federal Regulations Subtitle A, Part 10, Section 10.4(a). We need the information to identify applicants for the Special Enrollment Examination.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 6 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the application to this address. Instead, mail the form with your fee to the Internal Revenue Service, PO Box 845854, Dallas, TX 75284-5854.

### **PRIVACY ACT STATEMENT**

Collection of this information is authorized by Section 330 of Title 31, United States Code, and Part 10 of Title 31, Code of Federal Regulations. The primary use of this information is for the Office of Professional Responsibility to administer a written examination testing for special competence in tax matters. Disclosures of the information may be made to Federal, state, or foreign agencies if relevant for their use in investigations of violations of laws or regulations, for hiring and retaining an individual, or granting a security clearance, license, contract, grant or other benefit. Furnishing the information on this form is voluntary but failure to do so may result in failure to grant you enrollment.

**Application for Special Enrollment Examination**  
**MAIL BY DUE DATE — NO EXTENSIONS GRANTED**

OMB No. 1545-0949

In accordance with section 10.4(a), Treasury Department Circular No. 230 I apply to take The 2003 Special Enrollment Examination.

Candidate No.  
(IRS use only)

**READ INSTRUCTIONS BEFORE COMPLETING—** Please type or print legibly. Mail Part 4 with your fee to the Internal Revenue Service, P.O. Box 845854, Dallas TX 75284-5854. **NOTE:** Mail sent by special courier (Fed Ex, UPS, etc.) **MUST** be mailed to: Remittance Processing Dept, 5<sup>th</sup> Floor, LBX 845854, 1401 Elm Street, Dallas, TX 75202. **Your application must be postmarked by the U.S. Postal Service or similarly evidenced if a private mailing service was used, no later than July 31, 2003.**

If you have a fee credit or part(s) credit from the previous year's examination, attach a copy of the written authorization provided you by the IRS. If you have any questions regarding this application, call (313) 234-1280 or e-mail [www.EPP@irs.gov](mailto:www.EPP@irs.gov).

1. Name (Last, First, M.I.)

3. Social Security No.

Yours \_\_\_\_\_

Spouse's \_\_\_\_\_

2. Mailing Address

4. Telephone No.

Work \_\_\_\_\_

Home \_\_\_\_\_

E-mail \_\_\_\_\_

Fax No. \_\_\_\_\_

**Optional Consent to Disclosure of Mailing Address - Read Instructions, item 2.**

By checking this box, ☐ I hereby submit my consent under the Privacy Act for the Office of Professional Responsibility to disclose my mailing address.

5. Preferred Examination Site

Fill in Location Code below (See instructions)

a. First Choice    \_\_\_\_\_

b. Second Choice    \_\_\_\_\_

c. Third Choice    \_\_\_\_\_

6. Parts to be taken

\_\_\_\_\_ ALL Parts    \_\_\_\_\_ Part 1    \_\_\_\_\_ Part 2

\_\_\_\_\_ Part 3    \_\_\_\_\_ Part 4

7. If you have a disability that requires special assistance, please explain.

8.

\_\_\_\_\_  
Your Signature

\_\_\_\_\_  
Date

Before you mail Part 4, please make sure you: have signed and dated it; have checked the box(es) showing the part(s) of the exam you are required to take; and have included your examination fee (check or money order made payable to the Internal Revenue Service). Mail to: IRS P.O. Box 845854, Dallas, TX 75284-5854